

Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§9–209.

(a) Each motor carrier shall keep, in the form that the Comptroller requires, records of the operations on which the motor carrier tax returns are based, including records that show the number of miles operated for each gallon of motor fuel.

(b) A motor carrier shall make the records required under subsection (a) of this section available for inspection by the Comptroller at any time during business hours.

(c) A motor carrier shall keep the records required under subsection (a) of this section for 4 years unless the records have been audited and, on written request that states the reasons for the request, the Comptroller authorizes early destruction.

[\[Previous\]](#)[\[Next\]](#)